20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)

Property Location:

This organization  [ ] owns  [ ] rents/leases the real property at this location:

Property No.:  [ ]

Class:

Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To continue receiving the exemption for the property you own at this location, you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. The Assessor may contact you for additional information.

A. If you no longer seek an exemption at this location, check here  [ ] sign and return this form to the Assessor. Date Vacated: ____________________

B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here  [ ]

C. Check, if changed within the last year:  [ ] Mailing Address  [ ] Organization Name

D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?  [ ] Yes  [ ] No
   If yes, enter OCC No. __________________ and date issued ____________________

E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year?  [ ] Yes  [ ] No
   If yes, please mail a copy of the amendment to the State Board of Equalization, County Assessor’s Office Division, PO. Box 942879, Sacramento, CA 94279-0004. Please include your OCC number. Note to Assessor’s Office: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.

Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is “YES,” explain in an attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.

Identify the property that your organization owns at this location:

[ ] Real property (land/buildings/improvements)  [ ] Personal property  [ ] Taxable Possessor Interest

YES NO

Since January 1, last year:

[ ] 1. Has the use on any portion of the property that received an exemption last year changed?
[ ] 2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
[ ] 3. Is any portion of this property vacant or unused? If yes, since (date) ____________________ Area (sq.ft.) ____________________
[ ] 4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)
[ ] 5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes, and you claim exemption for this property, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see "Housing on reverse") or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
[ ] 6. Is this property used as low-income housing? If yes, and the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-L.
[ ] 7. Is this property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.
[ ] 8. Do other persons or organizations use any of this property? If yes, submit BOE-267-O.
[ ] 9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes, see "Unrelated Income" on the reverse.
[ ] 10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.
[ ] 11. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, provide the owner's name and address and a description of the property. This property may be taxable as it is not owned by the claimant.

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)

DAYTIME TELEPHONE (   )

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT

TITLE

DATE

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Approved:  [ ] ALL  [ ] PART  [ ] Denied  Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION
GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, owned by a religious, charitable, hospital, or scientific organization and used exclusively for religious, charitable, hospital, or scientific purposes. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

To be eligible for the full exemption, the claimant must file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. The tax, penalty, and interest for a given year may not exceed $250. A separate claim must be completed and filed for each property for which exemption is sought.

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

ORGANIZATIONAL CLEARANCE CERTIFICATE

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate (OCC) by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid OCCs is available on the Board's website (www.boe.ca.gov) and can be accessed at www.boe.ca.gov/proptaxes/welfareeligible.htm. You may also contact the Board at 1-916-274-3430.

HOUSING

If question 5 is answered yes, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose. (This question is not applicable where the exempt activity is providing housing.)

USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 is answered yes, submit BOE-267-O.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered yes, you must attach the following to the claim:

- the organization’s information and tax returns, including Form 990-T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization’s income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

SIGNATURE

An officer or duly authorized representative of the organization owning the property must sign the claim.

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<tr>
<th>ASSESSOR'S USE ONLY</th>
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<tr>
<td>ASSESSED VALUES</td>
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<td>ITEM</td>
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<td>ITEM</td>
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If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and amount of the exemption: ______________________ $ ______________________  
(type) (amount)  

By ______________________ (Assessor or designee)  
(date)
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY

This claim is filed for fiscal year 20__ — 20__

This is a Supplemental Affidavit filed with:

☐ BOE 287, Claim For Welfare Exemption (First Filing)
☐ BOE-267-A, 20__, Claim For Welfare Exemption (Annual Filing)

Section 1. Identification of Claimant/Owner and Property

LEGAL NAME OF ORGANIZATION
CORPORATE OR LLC ID NO. (if any)

ADDRESS OF PROPERTY (number and street) CITY
ASSESSOR'S PARCEL/ASSESSMENT NUMBER

Section 2. Organizations and Persons Using Owner's Real Property (Attach additional copies of this form, if necessary)

Total Number of Users: ________________

Part A

a. NAME OF ORGANIZATIONS OR PERSON (including D.B.A. name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? Yes ☐ No ☐

If yes, date use began:

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

Part B

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc.):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)? Yes ☐ No ☐

If yes, OCC NO. ________________

No (additional documents may be required, see instructions) ☐

☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other

Part C

a. NAME OF ORGANIZATIONS OR PERSON (including D.B.A. name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? Yes ☐ No ☐

If yes, date use began:

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

Part D

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc.):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATION CLEARANCE CERTIFICATE (OCC)? Yes ☐ No ☐

If yes, OCC NO. ________________

No (additional documents may be required, see instructions) ☐

☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other

Part E

a. NAME OF ORGANIZATIONS OR PERSON (including D.B.A. name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? Yes ☐ No ☐

If yes, date use began:

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

Part F

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc.):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATION CLEARANCE CERTIFICATE (OCC)? Yes ☐ No ☐

If yes, OCC NO. ________________

No (additional documents may be required, see instructions) ☐

☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other

f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing)

INTERNAL REVENUE CODE: ☐ Section 501(c)(3) ☐ Section 501(c)(4) ☐ REVENUE AND TAXATION CODE: ☐ Section 23701d ☐ Section 23701f ☐ Section 23701w

☐ NOT TAX EXEMPT

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

NAME OF PERSON MAKING CLAIM

TITLE

DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION
INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT
ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY

FILING OF AFFIDAVIT
This affidavit must be filed by the owner of real property when another organization or person uses that real property. A separate affidavit must be filed for each location. This affidavit supplements the claim for welfare exemption, which must be filed with the county assessor by February 15 to avoid a late filing penalty under Revenue and Taxation Code section 270. The information provided on this affidavit is used by the assessor to determine how the property is being used and by whom. If this form is not completed, the claimant/owner may be denied the exemption.

The welfare exemption requires that property be used exclusively for religious, charitable, hospital, or scientific purposes by qualifying organizations; however, it does not require that the owner be the only user of the property. Therefore, an owner may allow other organizations to use its property and still qualify for exemption, if the welfare exemption requirements are met. In order for property owned by one organization and used by another to be eligible for the welfare exemption, the owner and user of the property must be organized for exempt purposes and the property must be used for exempt purposes.

Organizations using the real property more than once a week must be exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code or exempt from state franchise or income tax under the provisions of section 23701d of the Revenue and Taxation Code. Organizations using the property once a week or less may also be exempt under section 501(c)(4) of the Internal Revenue Code or 23701f or 23701w of the Revenue and Taxation Code.

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

SECTION 1. Identification of Claimant/Owner and Property.
Identify the name of the organization that owns the real property (the claimant), and the address and Assessor’s Parcel/Assessment Number of the property on which the exemption is being sought. Provide the organization's corporate identification number, if it is a nonprofit corporation, or number assigned by the Secretary of State, if it is a limited liability company.

SECTION 2. Organizations and Persons Using Owner's Real Property.
State the total number of organizations and/or persons, other than the claimant, that use the claimant's property.

Part A – Must be completed for all users of the claimant’s real property.
   a. Provide the name of the organization or person using the property, including the DBA name, if applicable.
   b. Provide a contact phone number or email address for the user.
   c. Check the appropriate box to indicate if the user is new this year. If yes, state the date the property was first used by the user.
   d. Provide a description of the property used by the user, including room number(s), suite number(s), and square footage used.
   e. Check the appropriate box to indicate if the current lease or agreement is attached. Attach a copy of the current lease or agreement, if not submitted with a previous filing.
   f. Check the appropriate box to indicate if requesting exemption on the portion of the property used by the user. If yes, complete Part B for the user. If no, no further information is required for the user.

Part B – Complete if seeking exemption on the portion of the property used by the user.
   a. Describe how the user uses the property, including all primary and incidental uses.
   b. Indicate how often the user uses the property, for example, "daily," "twice per week," etc.
   c. State the rent or fees received from the user, including the amount and frequency.
   d. Check the appropriate box to indicate if the user holds an OCC. If yes, provide the OCC number. Note: A user of the property is not required to hold an OCC. If the user does not hold an OCC, the assessor may request additional information.
   e. Check the appropriate box(es) to indicate the purpose for which the organization is organized. If "Other" is checked, specify the purpose.
   f. Check the appropriate box(es) to indicate the tax exempt status of the user. If you are filing this affidavit with the Claim for Welfare Exemption (First Filing) (BOE-267), submit a copy of the user’s tax exempt status letter. If you are filing this affidavit with your annual filing (BOE-267-A), and the property is operated by any organization(s) you have not previously reported to the assessor, submit a copy of the tax exempt status letter for each new user.
State of California  
Secretary of State  

Statement of Information  
(Domestic Nonprofit, Credit Union and Consumer Cooperative Corporations)  

Filing Fee: $20.00. If this is an amendment, see instructions.  
IMPORTANT – READ INSTRUCTIONS BEFORE Completing THIS FORM  

1. CORPORATE NAME  

2. CALIFORNIA CORPORATE NUMBER  

<table>
<thead>
<tr>
<th>Complete Principal Office Address</th>
<th>STREET ADDRESS OF PRINCIPAL OFFICE IN CALIFORNIA, IF ANY</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
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<tr>
<th>Mailing Address</th>
<th>STREET ADDRESS OF THE CORPORATION</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
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</table>

Names and Complete Addresses of the Following Officers (The corporation must list these three officers. A comparable title for the specific officer may be added; however, the preprinted titles on this form must not be altered.)  

<table>
<thead>
<tr>
<th>Chief Executive Officer/</th>
<th>ADDRESS</th>
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<th>ZIP CODE</th>
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</table>

<table>
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<tr>
<th>Secretary</th>
<th>ADDRESS</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
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</table>

<table>
<thead>
<tr>
<th>Chief Financial Officer/</th>
<th>ADDRESS</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
</tr>
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</table>

Agent for Service of Process  If the agent is an individual, the agent must reside in California and Item 9 must be completed with a California street address, a P.O. Box address is not acceptable. If the agent is another corporation, the agent must have on file with the California Secretary of State a certificate pursuant to California Corporations Code section 1505 and Item 9 must be left blank.  

<table>
<thead>
<tr>
<th>Agent for Service of Process</th>
<th>STREET ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA, IF AN INDIVIDUAL</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
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</table>

| Davis-Stirling Common Interest Development Act (California Civil Code section 1350, et seq.) |  |

| Common Interest Development Act | ☐ Check here if the corporation is an association formed to manage a common interest development under the Davis-Stirling Common Interest Development Act.  

NOTE: Corporations formed to manage a common interest development must also file a Statement by Common Interest Development Association (Form SI-CID) as required by California Civil Code section 1363.6. Please see instructions on the reverse side of this form.  

11. THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT.  

<table>
<thead>
<tr>
<th>DATE</th>
<th>TYPE/PRINT NAME OF PERSON COMPLETING FORM</th>
<th>TITLE</th>
<th>SIGNATURE</th>
</tr>
</thead>
</table>

SI-100 (REV 01/2012)  
APPROVED BY SECRETARY OF STATE
Instructions For Completing Form SI-100

For faster processing, the required statement for most corporations can be filed online at https://businessfilings.sos.ca.gov.

Every domestic nonprofit, credit union and consumer cooperative corporation must file a Statement of Information with the California Secretary of State, within 90 days after the mailing of the initial Articles of Incorporation, and biennially thereafter during the applicable filing period. The applicable filing period for a corporation is the calendar month during which the initial Articles of Incorporation were filed and the immediately preceding five calendar months. A corporation is required to file this statement even though it may not be actively engaged in business at the time this statement is due. Changes to information contained in a previously filed statement can be made by filing a new form, completed in its entirety. * Credit unions and consumer cooperative corporations are required to file annually instead of biennially.

Legal Authority: Statutory filing provisions are found in California Corporations Code sections 6210, 8210, 9660, or 12570 and California Financial Code section 14101.6, unless otherwise indicated. All subsequent statutory references are to the California Corporations Code, unless otherwise stated. Failure to file this Statement of Information by the due date may result in the assessment of a $50.00 penalty. (Sections 6810, 8810, 9690, or 12670; California Revenue and Taxation Code section 19141.)

Fees: The fee for filing the Statement of Information is $20.00. Checks should be made payable to the Secretary of State. If this statement is being filed to amend any information on a previously filed statement and is being filed outside the applicable filing period, as defined above, no fee is required.

Copies: The Secretary of State will endorse file one copy of the statement if an exact copy is submitted along with the statement to be filed. Copies submitted with the statement to be filed can be certified upon request and payment of $8.00 per copy.

Common Interest Development Association: Every domestic nonprofit corporation formed to manage a common interest development under the Davis-Stirling Common Interest Development Act (for example, a homeowners’ association) must also file a Statement By Common Interest Development Association (Form SI-CID) together with the biennial Statement of Information (California Civil Code section 1350, et seq.). Both forms are available on the Secretary of State’s website at www.sos.ca.gov/business/be/statements.htm.

Complete the Statement of Information (Form SI-100) as follows:

Item 1. Enter the name of the corporation exactly as it is on record with the California Secretary of State.

Item 2. Enter the corporation number issued by the California Secretary of State.

Item 3. Enter the complete street address, city and zip code of the corporation’s principal office in California, if any. Please do not enter a P.O. Box or abbreviate the name of the city. Note: a credit union must enter the street address of the corporation’s principal office, if any, whether the office is located in or outside of California.

Item 4. Enter the mailing address of the corporation, if different from the street address of the principal office in California or if the corporation has no principal office in California.

Items 5-7. Enter the name and complete business or residential address of the corporation’s chief executive officer (i.e., president), secretary and chief financial officer (i.e., treasurer). Please do not abbreviate the name of the city. The corporation must list these three officers. Any number of offices may be held by the same person unless the articles or bylaws provide otherwise, except, in the case of a nonprofit public benefit or religious corporation, neither the secretary nor the chief financial officer or treasurer may serve concurrently as the president or chair of the board (Sections 5213 or 8213). Please note, unless the articles or bylaws provide otherwise, the president, or if there is no president, the chair of the board, is the chief executive officer of the corporation. Additionally, unless otherwise specified in the articles or the bylaws, if there is no chief financial officer, the treasurer is the chief financial officer of the corporation. A comparable title for the specific officer may be added; however, the preprinted titles on this form must not be altered, except in the case of a consumer cooperative corporation, which may include the name and address of its general manager in lieu of the name and address of its chief executive officer. (Section 12670(a).)

Item 8. Enter the name of the agent for service of process in California. An agent is an individual (director, officer or any other person, whether or not affiliated with the corporation) who resides in California or another corporation designated to accept service of process if the corporation is sued. The agent must agree to accept service of process on behalf of the corporation prior to designation. If an individual is designated as agent, complete Items 8 and 9. If another corporation is designated as agent, complete Item 8 and proceed to Item 10 or Item 11, as applicable (do not complete Item 9).

Note: Before another corporation may be designated as agent, that corporation must have previously filed with the California Secretary of State, a certificate pursuant to Section 1505. A corporation cannot act as its own agent and no domestic or foreign corporation may file pursuant to Section 1505 unless the corporation is currently authorized to engage in business in California and is in good standing in the records of the California Secretary of State.

Item 9. If an individual is designated as agent for service of process, enter a business or residential street address in California (a P.O. Box address is not acceptable). Please do not enter “in care of” (c/o) or abbreviate the name of the city. If another corporation is designated as agent, leave Item 9 blank and proceed to Item 10 or Item 11, as applicable.

Common Interest Development Corporations: Corporations formed to manage a common interest development under the Davis-Stirling Common Interest Development Act (for example, a homeowners’ association) must file a Statement by Common Interest Development Association (Form SI-CID).

Item 10. Check the box only if the corporation is formed to manage a common interest. If the corporation is not formed to manage a common interest development, do not check the box and proceed to Item 11.

Item 11. Type or print the name and title of the person completing this form and enter the date this form was completed.

Completed forms along with the applicable fees can be mailed to Secretary of State, Statement of Information Unit, P.O. Box 944230, Sacramento, CA 94244-2300 or delivered in person (drop off) to the Sacramento office, 1500 11th Street, Sacramento, CA 95814. If you are not completing this form online, please type or legibly print in black or blue ink. This form must not be altered. This form is filed only in the Sacramento office.